



STATE BOARD OF EQUALIZATION
PROPERTY TAXES DEPARTMENT
450 N STREET, MIC:62, SACRAMENTO, CALIFORNIA
(PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0062)
TELEPHONE (916) 324-5827
FAX (916) 323-5689
www.boe.ca.gov

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First District, Hayward

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March 14, 2001

TO COUNTY ASSESSORS:

NO. 2001/017

SAN BERNARDINO COUNTY
SUPPLEMENTAL ASSESSMENT PRACTICES SURVEY

A copy of the San Bernardino County Supplemental Assessment Practices Survey Report is enclosed for your information. The Board of Equalization (BOE) completed this survey in fulfillment of the provisions of sections 15640-15646 of the Government Code. These code sections provide that the BOE shall make surveys in each county and city and county to determine that the practices and procedures used by the county assessor in the valuation of properties are in conformity with all provisions of law.

The San Bernardino County assessor was provided a draft of this report and given an opportunity to file a written response to the findings and recommendations contained in the report. This report, and the county assessor's response constitute the final survey report. This report, pursuant to Government Code section 15646, is distributed to the Governor, the Attorney General, the State Legislature; and to the San Bernardino Board of Supervisors, Grand Jury, and Assessment Appeals Board.

The BOE's County Property Tax Department performed the fieldwork for this survey of the San Bernardino County Assessor's Office during the week of August 28, 2000. This report does not reflect changes implemented by the assessor after the fieldwork was completed.

The survey process inherently requires the interruption of normal office work routines. We thank the Honorable Donald E. Williamson, San Bernardino County Assessor, and his staff for their cooperation and patience during this supplemental assessment practices survey. These survey reports give the government officials in California charged with property tax administration the opportunity to exchange ideas for the mutual benefit of all participants and stakeholders. We encourage you to share your questions, comments, and/or suggestions for improvement with us.

Sincerely,

/s/ Richard C. Johnson

Richard C. Johnson
Deputy Director
Property Taxes Department

RCJ:jm
Enclosure